



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
REGION 4
SAM NUNN ATLANTA FEDERAL CENTER
61 FORSYTH STREET
ATLANTA, GEORGIA 30303-8960

April 16, 2021

INFORMATION REQUEST LETTER
URGENT LEGAL MATTER - PROMPT REPLY REQUESTED
VIA EMAIL

Stanley B. Green
Green Mistretta, PLLC
1752 Heritage Center Drive, Suite 101
Wake Forest, NC 27587

Re: Request for Information Pursuant to Section 104 of CERCLA and Section 3007 of RCRA for the Aberdeen Contaminated Groundwater Site in Aberdeen, Moore County, North Carolina

Dear Mr. Green:

As we recently discussed, the United States Environmental Protection Agency (the "EPA") is in the process of re-evaluating your client LPC Holdings, Inc.'s (LPC) inability to pay claim for response costs incurred by the EPA at the Aberdeen Contaminated Groundwater Site (Site). As a result, the EPA needs LPC to provide updated financial information. Thus, the purpose of this letter is to request that LPC respond to the following Information Request and attached Financial Statement for Business Form.

Pursuant to the authority of Section 104 of the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA), 42 U.S.C. § 9604, as amended, and Section 3007 of the Resource Conservation and Recovery Act (RCRA), 42 U.S.C. § 6927, LPC is hereby requested to respond to the following Information Request:

1. Identify the person(s) answering these questions on behalf of LPC and any person who provided relevant information or person(s) most familiar with the submitted documents. "Identify" means the person's name, last known business address, telephone number, and last known job title.
2. Provide complete and signed copies of the last three (3) years (2018, 2019, and 2020) of all income tax returns, including all attachments and schedules thereto, submitted by LPC to the United States Internal Revenue Service, the State of North Carolina, and any other state in which tax returns were filed for the last three (3) years.
3. Provide copies of the most recent three (3) years of audited financial statements for LPC, including but not limited to all notes, supplementary schedules, balance sheet, income statement, statement of retained earnings and cash flow statement. If no audit was performed, unaudited statements are acceptable.

4. Provide an all-inclusive depreciation schedule detailing the assets of LPC. List all real estate owned and/or co-owned by LPC from 2017 to the present.
5. State whether LPC sold any real estate that it owned and/or co-owned between 2017 and the present. For each parcel of real estate sold, state the date of sale, the buyer, the sale price, and the disposition of the sale proceeds.
6. State whether LPC sold any assets, other than real estate, that it owned and/or co-owned between 2017 and the present. For each asset sold, state the date of sale, the buyer, the sale price, and the disposition of the sale proceeds.
7. Identify any real estate or other assets owned and/or co-owned by LPC that have been listed or offered for sale by LPC from 2020 to the present.
8. State whether LPC's ownership has changed in any way since 2018. If so, please state the changes and identify new owner(s).
9. State whether LPC has loaned money to any person or entity within the past (3) three years. For each loan, identify the borrower and state the loan amount, terms and conditions, and amount repaid to date (if any). Provide copies of any loan documents or promissory notes.
10. State whether LPC's shareholders have repaid any portion of loans extended to them by LPC prior to 2018. If so, please identify the loan amounts, the dates on which the loans were made, and the amount repaid to date (if any).
11. State whether LPC has identified any insurance policies that may cover its liability at the Site and whether LPC has filed any claims under any such policies. If so, please identify the insurance company or broker and the policy number, provide a copy of the policy and any claims submitted under the policy, and state the status of such claims.
12. Provide a written position statement detailing LPC's financial condition and ability to pay. This statement may include a description of the impact of the COVID-19 pandemic on LPC's financial condition. Provide any documents which support LPC's position or which LPC wishes for the EPA to consider.

LPC's response to this Information Request should be emailed to mayweather.ann@epa.gov within 30 calendar days of receipt of this request. At the same time, hard copy of the response should be mailed to:

Ann Mayweather
U.S. EPA Region 4
SEMD _ENFB 11th floor
61 Forsyth Street, SW
Atlanta, Georgia 30303

If you or your client have any questions relating to this Information Request or believe that LPC is unable to meet the 30-day deadline, please consult with the EPA prior to the time specified above to

discuss a reasonable extension of the deadline. Please direct legal questions to John Sheesley, Associate Regional Counsel, at (404) 562-8139 or sheesley.john@epa.gov. You may also contact Ann Mayweather, Enforcement Project Manager, at (404) 562-8879 or mayweather.ann@epa.gov.

Thank you for your cooperation in this matter.

Sincerely,

A handwritten signature in cursive script that reads "Ann Mayweather".

Ann Mayweather
Enforcement and Community Engagement Branch
Superfund Division

Enclosure

1. Financial Business Form

Financial Statement for Businesses*

If additional space is needed, please use page 5.

1. Your name and address <i>(including zip code and county)</i>	1a. Business name and address <i>(including zip code and county)</i>	2. Business phone number	()
		4. <i>(check appropriate box)</i> <input type="checkbox"/> Sole proprietor <input type="checkbox"/> Trust <input type="checkbox"/> Partnership <input type="checkbox"/> Other <i>(specify)</i> _____ <input type="checkbox"/> Corporation _____	
3. Name and address of registered agent <i>(including zip code and county)</i>			
5. State of Incorporation <i>(or country if foreign)</i>	5a. Employer Identification Number	6. Date of Incorporation	7a. Type of business
			7b. SIC Code

8. Information about owner, partners, officers, directors, major shareholder (5% or more stock ownership), other holders of more than 5% equity interest, holders of rights to purchase more than equity interest and other persons with ability to control.

Name and Title	Effective Date	Home Address	Social Security Number (optional)	Phone Number	Total Shares or Interest

Section I. General Information

9. Last three years federal and state income tax returns ▶		Forms Filled	Tax Years ended	Net income before taxes	
10. Bank accounts <i>(list all types of accounts including checking, savings, certificates of deposit, etc.)</i>					
Name of Institution	Address	Type of Account	Account No.	Balance	
		Total <i>(enter in item 19)</i>		▶	
11. Bank Credit available <i>(lines of credit, etc.)</i>					
Name of Institution	Address	Credit Limit	Amount Owed	Credit Available	Monthly
Totals			▶		

12. Location, box number, and contents of all safe deposit boxes rented or accessed

*This information is requested pursuant to Section 104(e) of the Comprehensive Environmental Response, Compensation and Liability Act, 42 U.S.C. § 9604, and is not subject to approval of the Paperwork Reduction Act of 1980, 44 U.S.C. § 3501, et seq.

Section I- <i>continued</i>		General Financial Information			
13. Real property					
Brief Description and Type of Ownership			Address <i>(include county, state and parcel number)</i>		
a.					
b.					
c.					
14. Insurance policies owned with business as beneficiary					
Name Insured	Company	Policy Number	Type	Face Amount	Available Loan Value
		Total <i>(enter in item 21)</i>			▶
15. Additional Information <i>(court and administrative proceedings by or against the business, settlement agreements, agreements to purchase or sell tangible or financial assets other than in the ordinary course of business, legal claims [whether asserted or not], bankruptcies, repossessions, recent transfers of assets for less than full value, anticipated increases in income, options to buy or sell real or personal property, real or personal property being purchased under contract, real or personal property being held on behalf of the business).</i>					
15a. List all subsidiaries owned, joint ventures, partnerships and other entities controlled by the business. Provide current market value of the business' interest in such subsidiary or other entity.					
16. Federal government departments or agencies with whom you have a contract for payment of goods or services.					
Agency Name	Address	Contract No.	Amount to be Received	Payment Due Date	
16a. Federal government departments or agencies that have extended or given the business loans, grants or assistance, or to which you have applied <i>(or anticipate applying for any loan, grant, or assistance)</i> in the past 5 years.					
17. Accounts/Notes receivable <i>(include loans to stockholders, officers, partners, etc.)</i>					
Agency Name	Address	Amount Due	Due Date	Status	
Total <i>(enter in item 20)</i>		▶			

Section II. Asset and Liability Analysis							
Description	Cur. Mkt Value (b)	Liabilities Bal. Due (c)	Equity in Asset (d)	Amount of Mo. Pymt. (e)	Name and Address of Lein/Note Holder/Obligee (f)	Date Pledged (g)	Date of Final Pymt. (h)
18. Cash on hand							
19. Bank accounts							
19a. Securities and other financial assets owned							
20. Accounts/Notes receivable							
21. Insurance Loan Value							
22. Real property (from item 13)							
	a.						
	b.						
	c.						
	d.						
23. Vehicles (model, year, license)	a.						
	b.						
	c.						
24. Machinery and equipment (specify)	a.						
	b.						
	c.						
25. Merchandise Inventory (specify)	a.						
	b.						
26. Other Assets (including permits, licenses, tax loss carry forwards, agreements not to compete, other contracts) (specify)	a.						
	b.						
	c.						
	d.						
27. Other Liabilities (include judgements, notes, tax liens, etc.)	a.						
	b.						
	c.						
	d.						
	e.						
28. Federal & State Taxes Owed							
29. Totals							

Section III. Income and Expense Analysis

The following information applies to income and expenses during a one month period: _____ to _____

Accounting method used

Income		Expenses	
30. Gross receipts from sales, services, etc.	\$	36. Materials purchased	\$
31. Gross rental income		37. Wages and salaries of employees	
32. Interest		38. Wages/salaries/bonuses for officers, directors and stockholders	
33. Dividends		39. Rent	
34. Other income (specify)		40. Installment payments (from line 29)	
		41. Supplies	
		42. Utilities / Telephone	
		43. Gasoline / Oil	
		44. Repairs and maintenance	
		45. Insurance	
		46. Current taxes	
		47. Other, including fees paid for services (specify)	
35. Total	\$	48. Total	\$
		49. Net difference	\$

50. List all transferred real & personal property, including cash (by gift; by loan that was not at fair market terms; by sale for less than fair market value or made outside the normal course of business, etc.) that was made within the last 3 years (items of \$3,000.00 or more):

Date	Amount	Property Transferred	To Whom (indicate any relationship to business or its partners, directors, stockholders, or other controlling persons)	Conditions of Transfer

Certification

Under penalties of perjury, I declare that to the best of my knowledge and belief this statement of assets, liabilities, and other information is true, correct, and complete.

51. Signature

52. Print Name / Title

53. Date

Additional Information